

By: Raymond

H.J.R. No. 52

A JOINT RESOLUTION

proposing a constitutional amendment providing honesty in state
taxation.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by
adding Section 2-a to read as follows:

Sec. 2-a. (a) A "regulatory tax" is a fee, levy, surcharge,
assessment, penalty, or other charge of any kind imposed by this
state, regardless of the date on which the law imposing the charge
was enacted or whether the revenue from the fee is dedicated, for a
primary purpose other than to raise revenue for general purposes,
including:

(1) a charge imposed for a specific benefit conferred
or privilege granted directly to the taxpayer that is not provided
to a person who did not pay the charge and that does not exceed the
reasonable cost to this state of conferring the benefit or granting
the privilege;

(2) a charge imposed for a specific state service or
product provided directly to the taxpayer that is not provided to a
person who did not pay the charge and that does not exceed the
reasonable cost to this state of providing the service or product;

(3) a charge imposed for the reasonable regulatory
cost to this state related to the issuance of a license or permit,
the performance of an investigation, inspection, or audit, or the
enforcement of a state law or order;

1 (4) a charge imposed for the purchase, rental, lease,
2 or other use of state property; and

3 (5) a fine, penalty, or other monetary charge imposed
4 by this state for or in connection with a violation of a state law or
5 order.

6 (b) The intent of this section is to protect the taxpayers
7 of this state from hidden tax increases by appropriately
8 identifying state-imposed charges as state taxes.

9 (c) After November 3, 2015, the legislature may not enact a
10 general law that imposes a state tax, including a state regulatory
11 tax, or amends the provisions relating to a state tax, including a
12 state regulatory tax, if the tax is identified as another type of
13 charge such as a "fee," "levy," "surcharge," "assessment," or
14 "penalty."

15 (d) Not later than January 1, 2018, the legislature shall
16 revise every reference in state statute to a fee, levy, surcharge,
17 assessment, penalty, or other charge of any kind imposed by this
18 state for a primary purpose other than to raise revenue for general
19 purposes to refer to the charge as a "regulatory tax." On or after
20 January 1, 2018, a regulatory tax identified in statute as another
21 type of charge such as a "fee," "levy," "surcharge," "assessment,"
22 or "penalty" is void and may not be collected.

23 SECTION 2. This proposed constitutional amendment shall be
24 submitted to the voters at an election to be held November 3, 2015.
25 The ballot shall be printed to permit voting for or against the
26 proposition: "The constitutional amendment providing honesty in
27 state taxation."